



Judicial Council of California

Administrative Office of the Courts

Trial Court Financial Policies and Procedures

Policy No.
Page

FIN 8.05
1 of 13

BUSINESS MEAL EXPENSE GUIDELINES

POLICY NUMBER: AOC FIN 8.05

Original Release Date:

May 1, 2006

Effective Date:

September 1, 2010

Revision Date:

February 10, 2009

Business Meal Expense Guidelines

1.0 Table of Contents

(Original 7/06)

- 1.0 Table of Contents
- 2.0 Purpose
- 3.0 Policy Statement
- 4.0 Application
- 5.0 Definitions
- 6.0 Text
 - 6.1 Authorized Business Meals
 - 6.2 General Requirements for Court Payment of Business Meal Expenses
 - 6.3 Business Meal Reimbursement via a Travel Expense Claim (TEC)
 - 6.4 Group Business Meals
 - 6.5 Authorized Business Meal Timeframes
 - 6.6 Authorized Business Meal Rates
 - 6.7 Requests for Exceptions to Business Meal Expense Guidelines
 - 6.8 Unallowable Business Expenses
- 7.0 Associated Documents

2.0 Purpose

(Original 7/06)

The purpose of this policy and the procedures that follow is to define the rules and limits that must be observed when arranging or claiming reimbursement for meals connected to official court business.

3.0 Policy Statement

(Original 7/06)

1. It is occasionally necessary for trial court judges and employees to conduct official court business during a meal. The trial court may pay vendors' invoices (e.g., caterer bills) or reimburse its judges and

Trial Court Financial Policies and Procedures	Business Meal Expense Guidelines	Policy No. FIN 8.05 Page: 3 of 13
--	---	---

employees for the actual cost of business meals when the rules and limits described below are met.

4.0 Application (Original 7/06)

This policy applies to all trial court judges and employees.

5.0 Definitions (Revised 9/10)

Refer to the Glossary for the following key terms used in this policy.

Receipt Travel Expense Claim (TEC)

6.0 Text (Revised 9/10)

The minimum standards for arranging and paying for business meals are provided below. The requirements of the travel expense program established in Policy No. FIN 8.03 Travel Expense Reimbursement for Trial Court Judges and Employees are separate and do not apply to business meal expenses as defined in this policy. Thus for example, the requirements of the travel expense program that meal expenses must be incurred in excess of 25 miles from headquarters does not apply to business meal expenses covered by this policy.

6.1 Authorized Business Meals (Original 7/06)

The Presiding Judge – or, if delegated in writing by the Presiding Judge, the Court Executive Officer or another judge – must determine in each instance that there is a business purpose to permit the business meal expenditure. Once that determination is made, business meal expense documents, travel expense claims (TEC), vendor invoices, etc.) will be processed and approved within budgetary constraints by assigned trial

Trial Court Financial Policies and Procedures	Business Meal Expense Guidelines	Policy No. FIN 8.05 Page: 4 of 13
--	---	---

court staff. **These guidelines do not create an entitlement for payment or reimbursement for any business meal expense incurred without the written advance approval of the Presiding Judge or his or her authorized written delegate.** These guidelines apply to all business meal expenses regardless of the source of funds used to pay the expenses.

Business meals are meals or refreshments during which discussions of court business occurs or meals or refreshments associated with court conferences, meetings, and workshops, when there is a business need to keep participants together. Business meals include meals not authorized through the travel reimbursement program. A higher rate may be paid for such meals than is allowed for the same meals while on travel status.

When properly authorized, the actual cost of a reasonable business meal will be reimbursed or paid up to the maximum rate specified in the Section 6.6, Authorized Business Meal Rates. Business meals should support continuation of the meeting and not be the primary function of the meeting. Business meals will not be reimbursed or paid without the submission of a valid original receipt and supporting documentation. A notation explaining that a receipt has been lost will not be accepted.

Business meals may be taken on site, at a trial court worksite or government facility, or off site, at a conference site or restaurant. They may be paid through a vendor invoice when centrally booked in accordance with the procurement and contracting guidelines or to an individual through the travel expense claim process as referenced in Section 6.3, Business Meal Reimbursement via a Travel Expense Claim (TEC).

The business function that includes a group meal must have a minimum duration of three hours, except for judges' business meetings that cannot be conducted any time other than a meal period. Please reference Section 6.5, Authorized Business Meal Timeframes for these business meal timeframes. The three-hour duration requirement does not apply to meal expenses reimbursed through the TEC process; instead see the Section 6.3, Business Meal Reimbursement via a Travel Expense Claim (TEC).

Trial Court Financial Policies and Procedures	Business Meal Expense Guidelines	Policy No. FIN 8.05 Page: 5 of 13
--	---	---

6.2 General Requirements for Court Payment of Business Meal Expenses

(Original 7/06)

1. Trial court judges and employees are normally responsible for their own meals during the workday at their primary place of employment. With proper advance approval, business meal expenditures connected to trial court business are permissible and the court may reimburse or pay those expenses up to the applicable maximum rates specified in the Business Meal Rates section of this policy. All business meal expenditures must be supported by an original receipt, reflecting the actual costs incurred and a completed, approved business-related meal expense form (sample provided in 7.0, Associated Documents) or a memo or e-mail authorizing the expenditure in advance. In compliance with Internal Revenue Service regulations the business-related meal expense form, memo, or e-mail will include the following information:
 - a. Date of the business meal(s).
 - b. Scheduled start and end time of the meeting.
 - c. Statement explaining the business purpose of the meeting.
 - d. Category and duration of business meal. Example: Breakfast 8:00–8:30 (30 min.).
 - e. Location/place of the business meal.
 - f. Copy of the formal agenda, if applicable.
 - g. List of expected attendees, their titles and affiliations.
2. Business meals expenses not approved in advance by the Presiding Judge or his or her written delegate will be considered a personal expense and the court will not be reimbursed or paid them.
3. Business meals expenses are not authorized for informal meetings or meetings with existing or potential vendors. Court payment or reimbursement of a court vendor's business-related travel expenses (for example, meals) must be addressed in advance in a written agreement between the vendor and the trial court, in accordance with the procurement and contracting guidelines established in Policy No. FIN 6.01, Procurement.

Trial Court Financial Policies and Procedures	Business Meal Expense Guidelines	Policy No. FIN 8.05 Page: 6 of 13
--	---	---

6.3 Business Meal Expense Reimbursement via a Travel Expense Claim (TEC) (Original 7/06)

Individual business meal expense reimbursement must be shown on the TEC form in column 8. See 7.0, Associated Documents of Policy No. FIN 8.03 Travel Expense Reimbursement.

1. Reimbursement of the actual cost of business meal expenses, up to the applicable rates specified in Section 6.6, Authorized Business Meal Rates may be authorized in the following circumstances:
 - a. Trial court representative conducts court business during a meal period with a party who is not a court vendor representative. Business meal expense reimbursement will be authorized for the meals of both the external party and trial court representative.
 - b. As a follow-up to an interview process, a candidate for a court management position and the court interviewer meet during a meal period. Business meal expense reimbursement will be authorized for the meals of the candidate and the court interviewer.
2. Additionally, individuals representing the trial court during a business meal function at an outside organization may receive reimbursement for the actual cost of their business meals.

Note: If more than one trial court representative is present in any of the circumstances described above, the lead judge or staff typically should submit the reimbursements request for the entire authorized business meal cost. The three-hour meeting rule described in the Authorized Business Meal Timeframes section below does not apply to business meals being reimbursed through the travel expense claim process.

6.4 Group Business Meals (Original 7/06)

Trial Court Financial Policies and Procedures	Business Meal Expense Guidelines	Policy No. FIN 8.05 Page: 7 of 13
--	---	---

1. All group meals must be arranged in accordance with the procurement and contracting guidelines established in Policy No. FIN 6.01, Procurement. The court project manager or coordinator must complete a business-related meal expense form and attach a copy of the formal agenda for the event. The completed form and attachment should be submitted for approval to the Presiding Judge or his or her written delegate.
2. Within budgetary constraints, the Presiding Judge or his or her written designee may authorize group business meal expenditures for trial court judges and employees, consistent with the requirements established in Section 6.5, Authorized Business Meal Timeframes below, in the following circumstances:
 - a. Participation in a full-day court function on site or off site, if there is a business purpose necessitating keeping the group together during the meal period.
 - b. Participation, as part of their duties, in an employer-provided meal associated with a court business meeting or other official court function, if there is a business purpose necessitating keeping the group together during the meal period.
 - c. Participation in a conference, working group meeting, or other official function as a court representative, if there is a business purpose necessitating keeping the group together during the meal period.

Note: Trial court judges and employees, as part of their duties, may participate in an employer-provided meal associated with one of the above functions.
3. There must be a business reason to keep the group together during the meal period. The court project manager or coordinator must explain on the business-related meal expense form why trial court business must be conducted during the meal period and could not be accomplished at any other time.

Trial Court Financial Policies and Procedures	Business Meal Expense Guidelines	Policy No. FIN 8.05 Page: 8 of 13
--	---	---

6.5 Authorized Business Meal Timeframes

(Original 7/06)

The following provisions apply to group business meal expenses only. Payment for covered expenses should be sought using a business-related meal expense form (sample provided in 7.0, Associated Documents). All business meal expenses must be approved in writing in advance by the Presiding Judge or his or her delegate. Group business meals may not be scheduled to occur at the conclusion of a business function.

1. Breakfast: Permissible only if the actual business function starts at 8:30 a.m. or before and lasts at least three hours. Example: Breakfast meal period from 8:00 to 8:30 a.m., business function starts at 8:30 a.m. and concludes at 11:30 a.m.;

or

Breakfast: Permissible for court wide judges business meetings prior to workday that cannot be conducted any other time due to courtroom schedules. The three-hour meeting duration does not apply.

2. Morning Break Refreshment: Not allowable if breakfast is served. If breakfast is not served, morning break refreshment, typically coffee is permissible if a business function starts at 10:00 a.m. or before and only if there are three hours or more between the starting time of the function and the end of the function.
3. Lunch: Permissible during the noon hour for court wide functions that start no later than 11:00 a.m., have a business duration of at least three hours, and continue at least one hour after lunch. Example: Business function starts at 11:00 a.m., lunch is from 12:00 p.m. to 1:00 p.m., and business function concludes at 3:00 p.m.;

or

Trial Court Financial Policies and Procedures	Business Meal Expense Guidelines	Policy No. FIN 8.05 Page: 9 of 13
--	---	---

Lunch: Permissible during the noon hour for judges' business meetings that cannot be conducted any other time due to courtroom schedules. The three-hour meeting duration does not apply.

4. Afternoon Break Refreshment: Permissible only if there are three hours between the beginning of the business function or the end of lunch and the end of the function.
5. Dinner: Permissible only if the business cannot be conducted at any other time, the business function continues after 6:00 p.m., and advance approval in writing is provided by the Presiding Judge or his or her delegate. The three-hour meeting duration does not apply.

6.6 Authorized Business Meal Rates

(Original 7/06)

1. Business meals will be reimbursed only with the submission of a valid original receipt. A notation explaining that a receipt has been lost will not be accepted. The reimbursement rates authorized for business meals vary depending on the location of the meal and the method by which the meal is arranged. The maximum rates that trial courts may pay (directly or as reimbursement) for business meal expenses are provided below. The specified rates are intended to cover all expenses related to business meals, such as food, beverages (including water), service charge, tip, and taxes. Actual reimbursement or payment for meals other than those for individuals representing the trial court during a business meal function at an outside organization may not exceed the maximum rates below. Trial court judges and employees may purchase more expensive individual meals when requesting business meal expense reimbursement through the TEC process if they choose, but court reimbursement for such meals may not exceed the maximum rates listed below.
 - a. Group Meals Provided at Trial Court or Government Facility or Individual Reimbursement, through a TEC

Breakfast: Actual cost not to exceed \$6.00 per person

Trial Court Financial Policies and Procedures	Business Meal Expense Guidelines	Policy No. FIN 8.05 Page: 10 of 13
--	---	--

Lunch: Actual cost not to exceed \$10.00 per person
Dinner: Actual cost not to exceed \$18.00 per person
Break: Actual cost up to \$4.00 per person (centrally planned in accordance with the procurement and contracting guidelines only; reimbursement is *not* allowed via individual TEC)

Note: "Government facility" above refers to city, county, state, federal, state university, and community college sites.

(Revised 9/10)

b. Group Meals Provided Off Site from Trial Court or Government Facility at a Conference Site

Breakfast: Actual cost not to exceed \$14 per person
Lunch: Actual cost not to exceed \$28 per person
Dinner: Actual cost not to exceed \$40 per person
Break: Actual cost up to \$8 per person

Note: Conference sites typically charge separate room rental and/or set-up fees not included in the above rates. If properly itemized on the vendor invoice, these fees are permissible for events at hotels or conference sites. If the conference site engages an outside caterer, every effort should be made to negotiate the meal rate within the maximum allowable rate as listed in the Group Meals Provided at Trial Court or Government Facility section above.

c. Group Meals Provided Off Site From Trial Court or Government Facility at a Restaurant, Including Hotel Restaurant

Breakfast: Actual cost not to exceed \$12 per person
Lunch: Actual cost not to exceed \$18 per person
Dinner: Actual cost not to exceed \$40 per person
Break: Actual cost up to \$6per person

Note: Meal charges at a restaurant must be itemized on the vendor invoice per meal. Court meetings do not pay a separate

Trial Court Financial Policies and Procedures	Business Meal Expense Guidelines	Policy No. FIN 8.05 Page: 11 of 13
--	---	--

room rental charge at a restaurant, and set-up fees are also not permissible.

6.7 Requests for Exceptions to Business Meal Expense Guidelines (Original 7/06)

Exceptions to the business meal expense guidelines will be considered only in extraordinary instances, justified as a result of official trial court business. When appropriate, exceptions may be authorized for business meal expenses and meetings not fulfilling the three hour duration requirement. No exceptions will be granted for missing receipts or for exceeding maximum meal rates. All exception requests must be fully documented and submitted in writing to the Presiding Judge or his or her written delegate for review and approval in writing.

6.8 Unallowable Business Meal Expenses (Original 7/06)

1. The trial court may pay or reimburse the costs of a group meal that is intended to recognize an individual for his or her work-related accomplishments on behalf of the court or in connection with a purpose that is part of the court's mission. However, the court may not pay or reimburse the costs of a group meal that is intended to be part of a retirement event for a judge or court employee. The latter are considered personal expenses.
2. There must be no payment or reimbursement for the expenses of a spouse or guest who accompanies a trial court judge or employee. Costs for alcoholic beverages, daycare, and attendance at entertainment or sporting events will not be paid or reimbursed.
3. Costs of business meals in excess of the maximum rates identified in this policy will not be incurred or authorized.

<p>Trial Court Financial Policies and Procedures</p>	<p>Business Meal Expense Guidelines</p>	<p>Policy No. FIN 8.05 Page: 12 of 13</p>
--	--	--

7.0 Associated Documents

(Original 7/06)

Sample Business-Related Meal Form

Trial Court Financial Policies and Procedures	Business Meal Expense Guidelines	Policy No. FIN 8.05 Page: 13 of 13
--	---	--

<p align="center">SAMPLE BUSINESS-RELATED MEAL FORM</p>
--

Please attach a copy of the formal agenda for the event.

Cost of the Business-Related Meal(s): \$

Account Code:

Meeting Title:

Date of Meeting:

Start Time of Meeting:

End Time of Meeting:

Service Rendered (check all that apply):

☐ **Breakfast** ☐ **AM Break** ☐ **Lunch** ☐ **PM Break**

Meal Location (specify):

Purpose for the Business Meal(s) (check all that apply):

☐ **Working through meal** ☐ **Other (briefly explain below)**

Expected Attendees (attach sheets if necessary):

Approved (Project Manager/Coordinator - Authority to sign for Account Code)

Print Name:

Signature: _____ Date _____
(I certify that these business meals are within budget and for the benefit of the state.)

Authorization to Incur a Business Expense (Presiding Judge or his or her written delegate)

Print Name:

Signature: _____ Date _____

<p>THIS FORM MUST BE COMPLETED WHENEVER STAFF IS REQUESTING PAYMENT OF CATERED OR GROUP MEALS RELATED TO A BUSINESS MEETING.</p>
--

Rev. 9/21/04